IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 8TH OCTOBER 2007 / 16TH ASWINA 1929

WP(C).No. 29769 of 2007(R)

PETITIONER:

SABU KARIKKASSERY, PROPRIETOR,
HOTEL CASTLE ROCK, PANAMPILLY NAGAR,
ERNAKULAM.

BY ADV. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE
SMT.ACHU SUBHA ABRAHAM
SRI.VIVEK K.VIJAYAN

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (ASSESSMENT), DEPARTMENT OF COMMERCIAL TAXES, SPECIAL CIRCLE III, ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS), ERNAKULAM.

3. THE DEPUTY THASILDAR (R.R), KANAYANNUR.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 29769 OF 2007 R
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Dated this the 8th day of October, 2007

J U D G M E N T

In relation to the assessment for the year 2003-04, Ext.P1 order of assessment was issued and that was subsequently rectified as per Ext.P2. Petitioner filed appeal as Ext.P3 and sought a stay by filing Ext.P5 application. In the meanwhile, Ext.P6 revenue recovery proceedings have been initiated. Petitioner specifically contends that out of the amounts that are due as per Ext.P1, he has already remitted 50% of the amount and that it is despite the same, revenue recovery action has been initiated.

2. I heard the learned Government Pleader also in the matter.

3. Now that the petitioner has remitted 50% of the amount due as per Exhibits P1 and P2, the authorities should not have initiated revenue recovery action against the petitioner at this stage of the matter.

4. Therefore, I dispose of this writ petition directing that Ext.P3 appeal shall be disposed of by the 2nd respondent as expeditiously as possible, at any rate, within eight weeks of receipt of a copy of this judgment. In the meantime, further proceedings pursuant to Exhibit P6 revenue recovery notice shall be kept in abeyance.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp